



County of Los Angeles
CHIEF EXECUTIVE OFFICE

Kenneth Hahn Hall of Administration
500 West Temple Street, Room 713, Los Angeles, California 90012
(213) 974-1101
<http://ceo.lacounty.gov>

WILLIAM T FUJIOKA
Chief Executive Officer

January 19, 2010

Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, California 90012

Dear Supervisors:

ADOPTED

BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

18 JANUARY 19, 2010

Sachi A. Hamai
SACHI A. HAMAI
EXECUTIVE OFFICER

Board of Supervisors
GLORIA MOLINA
First District

MARK RIDLEY-THOMAS
Second District

ZEV YAROSLAVSKY
Third District

DON KNABE
Fourth District

MICHAEL D. ANTONOVICH
Fifth District

**JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE QUARTZ HILL
WATER DISTRICT, AND OTHER AFFECTED TAXING ENTITIES APPROVING AND
ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUE AS A
RESULT OF THE PROPOSED ANNEXATIONS TO THE QUARTZ HILL WATER
DISTRICT (ANNEXATION NOS. 2006-41 AND 2007-16)**

**(SUPERVISORIAL DISTRICT 5)
(3 VOTES)**

SUBJECT

This action is to adopt the Negotiated Property Tax Exchange Joint Resolutions associated with the annexation of territories into the Quartz Hill Water District.

IT IS RECOMMENDED THAT YOUR BOARD:

Approve the Joint Resolutions between your Board, the Quartz Hill Water District, and other affected taxing entities, based on the negotiated exchange of property tax revenue related to proposed Annexation Nos. 2006-41 and 2007-16 in the unincorporated Antelope Valley.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

The governing bodies of the Quartz Hill Water District (District) and the respective taxing entities including the Lancaster Cemetery District, County Sanitation District No. 14 of Los Angeles County, Antelope Valley Resource Conservation District, City of Lancaster, and Antelope Valley-East Kern Water Agency have adopted the

"To Enrich Lives Through Effective And Caring Service"

**Please Conserve Paper – This Document and Copies are Two-Sided
Intra-County Correspondence Sent Electronically Only**

attached Joint Resolutions based on the negotiated exchange of property tax revenue related to proposed Annexation Nos. 2006-41 and 2007-16 to the District. The proposed annexations involve residential and vacant parcels. The annexations to the District will allow residents in the annexation territories to obtain water service from the District.

In order for the Local Agency Formation Commission (LAFCO) for the County of Los Angeles to proceed with the required hearings on the proposed annexations, your Board, on behalf of the County General Fund, Public Library, and Consolidated Fire Protection District must also adopt the attached Joint Resolutions.

The proposed annexation territories, located in the City of Lancaster, cover approximately 55.3 acres, including approximately 65 single-family homes and vacant land.

FISCAL IMPACT/FINANCING

There is no base transfer of property taxes associated with these annexations. If the annexations are approved, the adopted resolutions will transfer a portion of the annual property tax increment attributable to the annexation areas from the County and the other affected taxing entities to the District commencing with Fiscal Year 2010-11 or the fiscal year after the effective date(s) of the annexations, if later. The territories being annexed for both proposals are located within the City of Lancaster.

The territories being annexed and their impact to the County's share of incremental property taxes for future years are reflected in Attachment A. Each of the affected agencies' shares of the annual property tax increment will be adjusted accordingly. Annexation Nos. 2006-41 and 2007-16 are located in the City of Lancaster Redevelopment Project Area (RPA) No. 6 and as such, the District will not receive the negotiated share of the annual tax increment in the respective annexation territories until such time that the RPA is terminated.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Pursuant to Part 3, Division 3, Title 5 of the California Government Code, commencing with Section 56000, the District adopted resolutions and filed applications with LAFCO to initiate proceedings for annexation of territory to the District.

The Honorable Board of Supervisors
January 19, 2010
Page 3

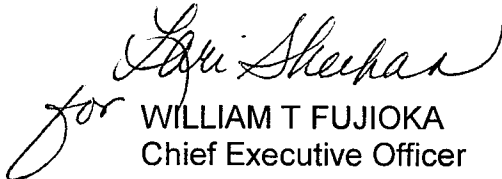
Section 99 of the Revenue and Taxation Code (R&T Code) requires that prior to the effective date of any jurisdictional change, the governing bodies of all agencies whose service area or service responsibilities will be altered by such change, must negotiate a reallocation of property tax revenue between the affected agencies, and approve and accept such reallocation by resolution. The District and the other independent taxing entities have adopted negotiated Joint Resolutions for the subject annexations, as required by Section 99 of the R&T Code. Adoption of the Joint Resolutions by your Board will allow LAFCO to schedule the required public hearings on the proposed annexations. LAFCO will subsequently take action to approve, approve with changes, or disapprove the proposals for annexation.

The Joint Resolutions have been approved as to form by County Counsel.

CONCLUSION

At such time as the recommendation is approved by your Board, please return one copy of this letter and eight of each of the original Resolutions to LAFCO, one copy of the letter and a copy of each of the Resolutions to the Chief Executive Office, Office of Unincorporated Area Services, and one copy of the letter and each of the Resolutions to the Auditor-Controller, Tax Division.

Respectfully submitted,


for WILLIAM T FUJIOKA
Chief Executive Officer

WF:LS
DSP:JT:ib

Attachments

c: Auditor-Controller
Acting County Counsel
Executive Officer, Board of Supervisors

**Quartz Hill Water District Annexations No. 2006-41 and 2007-16
Impact to County Incremental Share**

Quartz Hill Water District				Supervisory			Loss per \$1,000 of Additional Assessed Value		
Annexation No.	TRA	District	Location	County Taxing Entities			Adjustment	Assessed Value	
2006-41	09915	5	Lancaster	General Fund			0.010653413	0.1065	
				County Library			0.000707498	0.0071	
				Consolidated Fire Prot. Dist.			0.004254914	0.0425	
	09921	5	Lancaster	General Fund			0.010650939	0.1065	
				County Library			0.000707718	0.0071	
				Consolidated Fire Prot. Dist.			0.004255855	0.0426	
2007-16	09915	5	Lancaster	General Fund			0.010486403	0.1049	
				County Library			0.000696406	0.0070	
				Consolidated Fire Prot. Dist.			0.004188211	0.0419	
	09921	5	Lancaster	General Fund			0.010483968	0.1048	
				County Library			0.000696623	0.0070	
				Consolidated Fire Prot. Dist.			0.004189138	0.0419	

**JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF
LOS ANGELES AND THE GOVERNING BODIES OF THE QUARTZ HILL WATER
DISTRICT, LANCASTER CEMETERY DISTRICT, COUNTY SANITATION DISTRICT
NO. 14 OF LOS ANGELES COUNTY, ANTELOPE VALLEY RESOURCE
CONSERVATION DISTRICT, CITY OF LANCASTER, AND ANTELOPE
VALLEY-EAST KERN WATER AGENCY, APPROVING AND ACCEPTING THE
NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUE RESULTING FROM
“QUARTZ HILL WATER DISTRICT ANNEXATION NO. 2006-41” TO THE
QUARTZ HILL WATER DISTRICT**

WHEREAS, pursuant to Section 99 of the Revenue and Taxation Code, for specified jurisdictional changes, the governing bodies of affected agencies shall negotiate and determine the amount of property tax revenue to be exchanged between the affected agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, as the governing body of the County, County Public Library, and Consolidated Fire Protection District, and the governing bodies of the Quartz Hill Water District; Lancaster Cemetery District; County Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; City of Lancaster; and Antelope Valley-East Kern Water Agency have determined the amount of property tax revenue to be exchanged between their respective agencies as a result of the “Quartz Hill Water District Annexation No. 2006-41” is as set forth below:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The negotiated exchange of property tax revenue between the County of Los Angeles, Quartz Hill Water District, Lancaster Cemetery District, County Sanitation District No. 14 of Los Angeles County, Antelope Valley Resource Conservation District, City of Lancaster, and Antelope Valley-East Kern Water Agency resulting from Annexation 2006-41 is approved and accepted.

2. For fiscal years commencing on or after July 1, 2010 or the July 1 after the effective date of this jurisdictional change, whichever is later, .018548584 of the annual property tax growth, as specified in the Attachment for Tax Rate Area 09915, shall be transferred to the Quartz Hill Water District as a result of Annexation No. 2006-41 to the District. The other taxing entities that share in the affected Tax Rate Areas shall be adjusted as specified in the Attachment.

3. For fiscal years commencing on or after July 1, 2010 or the July 1 after the effective date of this jurisdictional change, whichever is later, .018547450 of the annual property tax growth, as specified in the Attachment for Tax Rate Area 09921, shall be transferred to the Quartz Hill Water District as a result of Annexation No. 2006-41 to the District. The other taxing entities that share in the affected Tax Rate Areas shall be adjusted as specified in the Attachment.

4. There shall be no additional transfer of property taxes as a result of Annexation No. 2006-41.

5. No transfer of property tax increments from properties within a community redevelopment project which are legally committed to a Community Redevelopment Agency shall be made during the period that such tax increment is legally committed for repayment of the redevelopment project costs.

6. If at any time after the effective date of this resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED AND ADOPTED this 12 day of August, 2009
by the following vote:

AYES:	5	ABSENT:	0
NOES:	0	ABSTAIN:	0

Quartz Hill Water District


Signature

Allen Flick, Sr., President
Print Name and Title

ATTEST:


Secretary
Debi Pizzo

/

/

/

/

(Signed in Counterpart)

4. There shall be no additional transfer of property taxes as a result of Annexation No. 2006-41.

5. No transfer of property tax increments from properties within a community redevelopment project which are legally committed to a Community Redevelopment Agency shall be made during the period that such tax increment is legally committed for repayment of the redevelopment project costs.

6. If at any time after the effective date of this resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

The foregoing resolution was on the 19th day of January, 2010, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.



SACHI A. HAMAI, Executive Officer
Clerk of the Board of Supervisors of
the County of Los Angeles

By Lachelle Smithman
Deputy

APPROVED AS TO FORM:

ROBERT E. KALUNIAN
Acting County Counsel

By [Signature]
Deputy

/

(Signed in Counterpart)

4. There shall be no additional transfer of property taxes as a result of Annexation No. 2006-41.

5. No transfer of property tax increments from properties within a community redevelopment project which are legally committed to a Community Redevelopment Agency shall be made during the period that such tax increment is legally committed for repayment of the redevelopment project costs.

6. If at any time after the effective date of this resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED AND ADOPTED this 22 day of July, 2009
by the following vote:

AYES: 4

ABSENT: 0

NOES: 0

ABSTAIN: 0

Lancaster Cemetery District


Signature

Norman L. Hickling, Chairman
Print Name and Title

ATTEST:


Secretary

/

(Signed in Counterpart)

4. There shall be no additional transfer of property taxes as a result of Annexation No. 2006-41.

5. No transfer of property tax increments from properties within a community redevelopment project which are legally committed to a Community Redevelopment Agency shall be made during the period that such tax increment is legally committed for repayment of the redevelopment project costs.

6. If at any time after the effective date of this resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED AND ADOPTED this 26th day of August, 2009
by the following vote:

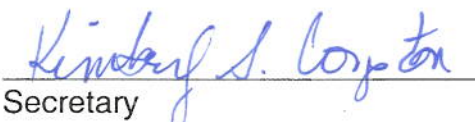
AYES: THREE (3) ABSENT: NONE

NOES: NONE ABSTAIN: NONE



Chairperson, Board of Directors
County Sanitation District No. 14 of
Los Angeles County

ATTEST:



Secretary

/

/

/

/

/

/

/

/

/

/

/

(Signed in Counterpart)

4. There shall be no additional transfer of property taxes as a result of Annexation No. 2006-41.

5. No transfer of property tax increments from properties within a community redevelopment project which are legally committed to a Community Redevelopment Agency shall be made during the period that such tax increment is legally committed for repayment of the redevelopment project costs.

6. If at any time after the effective date of this resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED AND ADOPTED this 22 day of July, 2009
by the following vote:

AYES: 5

ABSENT: 0

NOES: 0

ABSTAIN: 0

Antelope Valley Resource Conservation District

Kathleen Burr

Signature

Kathleen Burr - President

Print Name and Title

ATTEST:

Darlene Gordon
Secretary

/

(Signed in Counterpart)

4. There shall be no additional transfer of property taxes as a result of Annexation No. 2006-41.

5. No transfer of property tax increments from properties within a community redevelopment project which are legally committed to a Community Redevelopment Agency shall be made during the period that such tax increment is legally committed for repayment of the redevelopment project costs.

6. If at any time after the effective date of this resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED AND ADOPTED this 11 day of August, 2009
by the following vote:

AYES: Mann, Marquez, ABSENT: None
Sileo, Vice Mayor Smith, Mayor Parris

NOES: None ABSTAIN: None

City of Lancaster


Signature

R. Rex Parris, Mayor
Print Name and Title

ATTEST:


~~Secretary~~ City Clerk

/

/

/

/

/

/

/

(Signed in Counterpart)

4. There shall be no additional transfer of property taxes as a result of Annexation No. 2006-41.

5. No transfer of property tax increments from properties within a community redevelopment project which are legally committed to a Community Redevelopment Agency shall be made during the period that such tax increment is legally committed for repayment of the redevelopment project costs.

6. If at any time after the effective date of this resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED AND ADOPTED this 11th day of August, 2009
by the following vote:

AYES: 6

ABSENT: 1

NOES: 0

ABSTAIN: 0

Antelope Valley-East Kern Water Agency

David Rizzo
Signature

David Rizzo
Print Name and Title President

ATTEST:

May L. Me
Secretary

/

(Signed in Counterpart)

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:
Account No.
TRA:
Effective Date:
Annexation Number:

Quartz Hill Water District
300.69
09915
-
2006-41

0.024621556

Quartz Hill Water District
Based on their 2008-09 Tax Sharing Ratios

Acct No.	Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05	LOS ANGELES COUNTY GENERAL	0.426534572	42.6535%	0.024621556	0.010501945	-0.010653413	0.415881159
1.20	L.A. COUNTY ACCUM CAP OUTLAY	0.000112372	0.0112%	0.024621556	0.000002767	0.000000000	0.000112372
3.01	L.A. COUNTY LIBRARY	0.028734888	2.8735%	0.024621556	0.000707498	-0.000707498	0.028027390
7.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.172812543	17.2813%	0.024621556	0.004254914	-0.004254914	0.168557629
7.31	L A C FIRE-FFW	0.006039462	0.6039%	0.024621556	0.000148701	0.000000000	0.006039462
53.30	LANCASTER CEMETERY DISTRICT	0.001573871	0.1574%	0.024621556	0.000038751	-0.000038751	0.001535120
66.45	CO SANIT DIST NO 14 OPERATING	0.030138879	3.0139%	0.024621556	0.000742066	-0.000742066	0.029396813
68.05	ANTELOPE VY RESOURCE CONSER DIST	0.000931367	0.0931%	0.024621556	0.000022932	-0.000022932	0.000908435
186.01	LANCASTER - RP# 6	0.087588245	8.7588%	0.024621556	0.001664128	-0.001664128	0.065924117
300.10	ANTELOPE VY.-EAST KERN WATER AGY	0.018881170	1.8881%	0.024621556	0.000464884	-0.000464884	0.018416286
400.00	EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.024621556	0.000000000	Exempt	0.000000000
400.01	EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.024621556	0.000000000	Exempt	0.000000000
400.15	COUNTY SCHOOL SERVICES	0.001393745	0.1394%	0.024621556	0.000034316	Exempt	0.001393745
400.21	CHILDREN'S INSTIL TUITION FUND	0.002766339	0.2766%	0.024621556	0.000068112	Exempt	0.002766339
689.01	WESTSIDE UNION SCHOOL DISTRICT	0.063090698	6.3091%	0.024621556	0.001553391	Exempt	0.063090698
689.06	CO.SCH.SERV.FD.- WESTSIDE UNION	0.008150618	0.8151%	0.024621556	0.000200681	Exempt	0.008150618
689.07	DEV CTR HDGPD MINOR WESTSIDE UN	0.000848410	0.0848%	0.024621556	0.000020889	Exempt	0.000848410
717.02	ANTELOPE VALLEY UNION HIGH SCH.	0.096203803	9.6204%	0.024621556	0.002368687	Exempt	0.096203803
717.06	CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000353642	0.0354%	0.024621556	0.000008707	Exempt	0.000353642
717.07	ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.047132196	4.7132%	0.024621556	0.001160468	Exempt	0.047132196
792.04	ANTELOPE VY.JT. COMMUNITY COLL.	0.026713180	2.6713%	0.024621556	0.000657720	Exempt	0.026713180
300.69	Quartz Hill Water District	0.000000000	0.0000%	0.024621556	0.000000000	0.000000000	0.018548584
Total		1.000000000	100.0000%	0.024621556	0.024621556	-0.018548584	1.000000000

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
(2) Must total 100%.
(3) Weighted average lighting district share as verified by Auditor.
(4) Must total share reflected in Column (3).
(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
(6) Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:
Account No.
TRA:
Effective Date:
Annexation Number:

Quartz Hill Water District
300.69
09921
-
2006-41

0.024621556

Quartz Hill Water District
Based on their 2008-09 Tax Sharing Ratios

Acct No.	Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05	LOS ANGELES COUNTY GENERAL	0.426436977	42.6437%	0.024621556	0.010499542	-0.010650939	0.415786038
1.20	L.A. COUNTY ACCUM CAP OUTLAY	0.000111741	0.0112%	0.024621556	0.000002751	0.000000000	0.000111741
3.01	L A COUNTY LIBRARY	0.028743830	2.8744%	0.024621556	0.000707718	-0.000707718	0.028036112
7.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.172850786	17.2851%	0.024621556	0.004255855	-0.004255855	0.168594931
7.31	L A C FIRE-FFW	0.006037222	0.6037%	0.024621556	0.000148646	0.000000000	0.006037222
53.30	LANCASTER CEMETERY DISTRICT	0.001570952	0.1571%	0.024621556	0.000038679	-0.000038679	0.001532273
66.45	CO SANIT DIST NO 14 OPERATING	0.030143883	3.0144%	0.024621556	0.000742189	-0.000742189	0.029401694
68.05	ANTELOPE VY RESOURCE CONSER DIST	0.000933369	0.0933%	0.024621556	0.000022981	-0.000022981	0.000910388
186.01	LANCASTER - RP# 6	0.067588245	6.7588%	0.024621556	0.001664128	-0.001664128	0.065924117
300.10	ANTELOPE VY.-EAST KERN WATER AGY	0.018884295	1.8884%	0.024621556	0.000464961	-0.000464961	0.018419334
400.00	EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.024621556	0.000000000	Exempt	0.000000000
400.01	EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.024621556	0.000000000	Exempt	0.000000000
400.15	COUNTY SCHOOL SERVICES	0.001393481	0.1393%	0.024621556	0.000034310	Exempt	0.001393481
400.21	CHILDREN'S INSTIL TUITION FUND	0.002767243	0.2767%	0.024621556	0.000068134	Exempt	0.002767243
689.01	WESTSIDE UNION SCHOOL DISTRICT	0.063101021	6.3101%	0.024621556	0.001553645	Exempt	0.063101021
689.06	CO.SCH.SERV.FD.- WESTSIDE UNION	0.008150549	0.8151%	0.024621556	0.000200679	Exempt	0.008150549
689.07	DEV CTR HDOPD MINOR WESTSIDE UN	0.000847920	0.0848%	0.024621556	0.000020877	Exempt	0.000847920
717.02	ANTELOPE VALLEY UNION HIGH SCH.	0.096222484	9.6222%	0.024621556	0.002369147	Exempt	0.096222484
717.05	CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000354943	0.0355%	0.024621556	0.000008739	Exempt	0.000354943
717.07	ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.047141721	4.7142%	0.024621556	0.001160703	Exempt	0.047141721
792.04	ANTELOPE VY.JT. COMMUNITY COLL.	0.026719338	2.6719%	0.024621556	0.000657872	Exempt	0.026719338
300.69	Quartz Hill Water District	0.000000000	0.0000%	0.024621556	0.000000000	0.000000000	0.018547450
Total		1.000000000	100.0000%		0.024621556	-0.018547450	1.000000000

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average lighting district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

**JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF
LOS ANGELES AND THE GOVERNING BODIES OF THE QUARTZ HILL WATER
DISTRICT, LANCASTER CEMETERY DISTRICT, COUNTY SANITATION DISTRICT
NO. 14 OF LOS ANGELES COUNTY, ANTELOPE VALLEY RESOURCE
CONSERVATION DISTRICT, CITY OF LANCASTER, AND ANTELOPE
VALLEY-EAST KERN WATER AGENCY, APPROVING AND ACCEPTING THE
NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUE RESULTING FROM
“QUARTZ HILL WATER DISTRICT ANNEXATION NO. 2007-16” TO THE
QUARTZ HILL WATER DISTRICT**

WHEREAS, pursuant to Section 99 of the Revenue and Taxation Code, for specified jurisdictional changes, the governing bodies of affected agencies shall negotiate and determine the amount of property tax revenue to be exchanged between the affected agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, as the governing body of the County, County Public Library, and Consolidated Fire Protection District, and the governing bodies of the Quartz Hill Water District; Lancaster Cemetery District; County Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; City of Lancaster; and Antelope Valley-East Kern Water Agency have determined the amount of property tax revenue to be exchanged between their respective agencies as a result of the “Quartz Hill Water District Annexation No. 2007-16” is as set forth below:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The negotiated exchange of property tax revenue between the County of Los Angeles, Quartz Hill Water District, Lancaster Cemetery District, County Sanitation District No. 14 of Los Angeles County, Antelope Valley Resource Conservation District, City of Lancaster, and Antelope Valley-East Kern Water Agency resulting from Annexation 2007-16 is approved and accepted.

2. For fiscal years commencing on or after July 1, 2010 or the July 1 after the effective date of this jurisdictional change, whichever is later, .018257805 of the annual property tax growth, as specified in the Attachment for Tax Rate Area 09915, shall be transferred to the Quartz Hill Water District as a result of Annexation No. 2007-16 to the District. The other taxing entities that share in the affected Tax Rate Areas shall be adjusted as specified in the Attachment.

3. For fiscal years commencing on or after July 1, 2010 or the July 1 after the effective date of this jurisdictional change, whichever is later, .018256689 of the annual property tax growth, as specified in the Attachment for Tax Rate Area 09921, shall be transferred to the Quartz Hill Water District as a result of Annexation No. 2007-16 to the District. The other taxing entities that share in the affected Tax Rate Areas shall be adjusted as specified in the Attachment.

4. There shall be no additional transfer of property taxes as a result of Annexation No. 2007-16.

5. No transfer of property tax increments from properties within a community redevelopment project which are legally committed to a Community Redevelopment Agency shall be made during the period that such tax increment is legally committed for repayment of the redevelopment project costs.

6. If at any time after the effective date of this resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED AND ADOPTED this 12 day of August, 2009
by the following vote:

AYES:	5	ABSENT:	0
NOES:	0	ABSTAIN:	0

Quartz Hill Water District


Signature

Allen Flick, Sr., President
Print Name and Title

ATTEST:


Secretary
Debi Pizzo

/

/

/

/

/

(Signed in Counterpart)

4. There shall be no additional transfer of property taxes as a result of Annexation No. 2007-16.

5. No transfer of property tax increments from properties within a community redevelopment project which are legally committed to a Community Redevelopment Agency shall be made during the period that such tax increment is legally committed for repayment of the redevelopment project costs.

6. If at any time after the effective date of this resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

The foregoing resolution was on the 19th day of January, 2010, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.



SACHI A. HAMAI, Executive Officer
Clerk of the Board of Supervisors of
the County of Los Angeles

By Lachelle Smithman
Deputy

APPROVED AS TO FORM:

ROBERT E. KALUNIAN
Acting County Counsel

By [Signature]
Deputy

/

(Signed in Counterpart)

4. There shall be no additional transfer of property taxes as a result of Annexation No. 2007-16.

5. No transfer of property tax increments from properties within a community redevelopment project which are legally committed to a Community Redevelopment Agency shall be made during the period that such tax increment is legally committed for repayment of the redevelopment project costs.

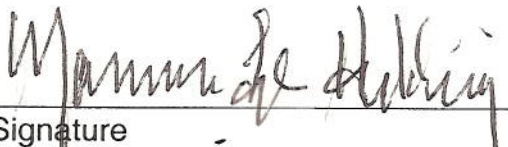
6. If at any time after the effective date of this resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED AND ADOPTED this 22 day of JULY, 2009
by the following vote:

AYES: 4 ABSENT: —

NOES: — ABSTAIN: —

Lancaster Cemetery District


Signature

Norman H. Hickling, Chairman
Print Name and Title

ATTEST:


Secretary

/

(Signed in Counterpart)

4. There shall be no additional transfer of property taxes as a result of Annexation No. 2007-16.


5. No transfer of property tax increments from properties within a community redevelopment project which are legally committed to a Community Redevelopment Agency shall be made during the period that such tax increment is legally committed for repayment of the redevelopment project costs.

6. If at any time after the effective date of this resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED AND ADOPTED this 26th day of August, 2009
by the following vote:

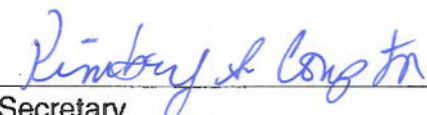
AYES: THREE (3) ABSENT: NONE

NOES: NONE ABSTAIN: NONE



Chairperson, Board of Directors
County Sanitation District No. 14 of
Los Angeles County

ATTEST:



Secretary

/

/

/

/

/

/

/

/

/

/

/

(Signed in Counterpart)

4. There shall be no additional transfer of property taxes as a result of Annexation No. 2007-16.

5. No transfer of property tax increments from properties within a community redevelopment project which are legally committed to a Community Redevelopment Agency shall be made during the period that such tax increment is legally committed for repayment of the redevelopment project costs.

6. If at any time after the effective date of this resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED AND ADOPTED this 22 day of July, 2009
by the following vote:

AYES: 5

ABSENT: 0

NOES: 0

ABSTAIN: 0

Antelope Valley Resource Conservation District

Kathleen Burr
Signature

Kathleen Burr-president
Print Name and Title

ATTEST:

Danette Gordon
Secretary

/

(Signed in Counterpart)

4. There shall be no additional transfer of property taxes as a result of Annexation No. 2007-16.

5. No transfer of property tax increments from properties within a community redevelopment project which are legally committed to a Community Redevelopment Agency shall be made during the period that such tax increment is legally committed for repayment of the redevelopment project costs.

6. If at any time after the effective date of this resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED AND ADOPTED this 11 day of August, 2009
by the following vote:

AYES: Mann, Marquez, ABSENT: None
Sileo, Vice Mayor Smith, Mayor Parris
NOES: None ABSTAIN: None

City of Lancaster



Signature

R. Rex Parris, Mayor

Print Name and Title

ATTEST:


Secretary City Clerk

/

/

/

/

/

/

(Signed in Counterpart)

4. There shall be no additional transfer of property taxes as a result of Annexation No. 2007-16.

5. No transfer of property tax increments from properties within a community redevelopment project which are legally committed to a Community Redevelopment Agency shall be made during the period that such tax increment is legally committed for repayment of the redevelopment project costs.

6. If at any time after the effective date of this resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED AND ADOPTED this 11th day of August, 2009
by the following vote:

AYES: 6 ABSENT: 1
NOES: 0 ABSTAIN: 0

Antelope Valley-East Kern Water Agency

David Rizzo

Signature

David Rizzo

Print Name and Title

President

ATTEST:

May Z Mo
Secretary

/

(Signed in Counterpart)

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:
Account No.
TRA:
Effective Date:
Annexation Number:

Quartz Hill Water District
300.69
09915
-
2007-16

0.024235573

Quartz Hill Water District
Based on their 2007-08 Tax Sharing Ratios

Acct No.	Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05	LOS ANGELES COUNTY GENERAL	0.426534572	42.6535%	0.024235573	0.010337310	-0.010486403	0.416048169
1.20	L.A. COUNTY ACCUM CAP OUTLAY	0.000112372	0.0112%	0.024235573	0.000002723	0.000000000	0.000112372
3.01	L.A. COUNTY LIBRARY	0.028734888	2.8735%	0.024235573	0.000696406	-0.000696406	0.028038482
7.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.172812543	17.2813%	0.024235573	0.004188211	-0.004188211	0.168624332
7.31	L A C FIRE-FFW	0.006039462	0.6039%	0.024235573	0.000146370	0.000000000	0.006039462
53.30	LANCASTER CEMETERY DISTRICT	0.001573871	0.1574%	0.024235573	0.000038144	-0.000038144	0.001535727
66.45	CO SANIT DIST NO 14 OPERATING	0.030138879	3.0139%	0.024235573	0.000730433	-0.000730433	0.029408446
68.05	ANTELOPE VY RESOURCE CONSER DIST	0.000931367	0.0931%	0.024235573	0.000022572	-0.000022572	0.000908795
186.01	CITY-LANCASTER TD #1 RP 6	0.067588245	6.7588%	0.024235573	0.001638040	-0.001638040	0.065950205
300.10	ANTELOPE VY.-EAST KERN WATER AGY	0.018881170	1.8881%	0.024235573	0.000457596	-0.000457596	0.018423574
400.00	EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.024235573	0.000000000	Exempt	0.000000000
400.01	EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.024235573	0.000000000	Exempt	0.000000000
400.15	COUNTY SCHOOL SERVICES	0.001393745	0.1394%	0.024235573	0.000033778	Exempt	0.001393745
400.21	CHILDREN'S INSTIL TUITION FUND	0.002766339	0.2766%	0.024235573	0.000067044	Exempt	0.002766339
689.01	WESTSIDE UNION SCHOOL DISTRICT	0.063090698	6.3091%	0.024235573	0.001529039	Exempt	0.063090698
689.06	CO.SCH.SERV.FD.- WESTSIDE UNION	0.008150618	0.8151%	0.024235573	0.000197535	Exempt	0.008150618
689.07	DEV CTR HDCPD MINOR WESTSIDE UN	0.000848410	0.0848%	0.024235573	0.000020562	Exempt	0.000848410
717.02	ANTELOPE VALLEY UNION HIGH SCH.	0.096203803	9.6204%	0.024235573	0.002331554	Exempt	0.096203803
717.06	CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000353642	0.0354%	0.024235573	0.000008571	Exempt	0.000353642
717.07	ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.0471132196	4.7113%	0.024235573	0.001142276	Exempt	0.0471132196
792.04	ANTELOPE VY.JT. COMMUNITY COLL.	0.026713180	2.6713%	0.024235573	0.000647409	Exempt	0.026713180
300.69	Quartz Hill Water District	0.000000000	0.0000%	0.024235573	0.000000000	0.000000000	0.018257805
Total		1.000000000	100.0000%		0.024235573	-0.018257805	1.000000000

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average lighting district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:
Account No.
TRA:
Effective Date:
Annexation Number:

Quartz Hill Water District
300.69
09921
-
2007-16

Quartz Hill Water District
Based on their 2007-08 Tax Sharing Ratios

0.024235573

Acct No.	Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05	LOS ANGELES COUNTY GENERAL	0.426436977	42.6437%	0.024235573	0.010334944	-0.010483968	0.415953009
1.20	L.A. COUNTY ACCUM CAP OUTLAY	0.000111741	0.0112%	0.024235573	0.000002708	0.000000000	0.000111741
3.01	L A COUNTY LIBRARY	0.028743830	2.8744%	0.024235573	0.000696623	-0.000696623	0.028047207
7.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.172850786	17.2851%	0.024235573	0.004189138	-0.004189138	0.168661648
7.31	L A C FIRE-FFW	0.006037222	0.6037%	0.024235573	0.000146316	0.000000000	0.006037222
53.30	LANCASTER CEMETERY DISTRICT	0.001570952	0.1571%	0.024235573	0.000038073	-0.000038073	0.001532879
66.45	CO SANIT DIST NO 14 OPERATING	0.030143883	3.0144%	0.024235573	0.000730554	-0.000730554	0.029413329
68.05	ANTELOPE VY RESOURCE CONSER DIST	0.000933369	0.0933%	0.024235573	0.000022621	-0.000022621	0.000910748
186.01	CITY-LANCASTER TD #1 RP 6	0.067588245	6.7588%	0.024235573	0.001638040	-0.001638040	0.065950205
300.10	ANTELOPE VY.-EAST KERN WATER AGY	0.018884295	1.8884%	0.024235573	0.000457672	-0.000457672	0.018426623
400.00	EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.024235573	0.000000000	Exempt	0.000000000
400.01	EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.024235573	0.000000000	Exempt	0.000000000
400.15	COUNTY SCHOOL SERVICES	0.001393481	0.1393%	0.024235573	0.000033772	Exempt	0.001393481
400.21	CHILDREN'S INSTIL TUITION FUND	0.002767243	0.2767%	0.024235573	0.000067066	Exempt	0.002767243
689.01	WESTSIDE UNION SCHOOL DISTRICT	0.063101021	6.3101%	0.024235573	0.001529289	Exempt	0.063101021
689.06	CO.SCH.SERV.FD.- WESTSIDE UNION	0.008150549	0.8151%	0.024235573	0.000197533	Exempt	0.008150549
689.07	DEV CTR HDCPD MINOR WESTSIDE UN	0.000847920	0.0848%	0.024235573	0.000020550	Exempt	0.000847920
717.02	ANTELOPE VALLEY UNION HIGH SCH.	0.096222484	9.6222%	0.024235573	0.002332007	Exempt	0.096222484
717.06	CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000354943	0.0355%	0.024235573	0.000008602	Exempt	0.000354943
717.07	ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.047141721	4.7142%	0.024235573	0.001142507	Exempt	0.047141721
792.04	ANTELOPE VY.JT. COMMUNITY COLL.	0.026719338	2.6719%	0.024235573	0.000647558	Exempt	0.026719338
300.69	Quartz Hill Water District	0.000000000	0.0000%	0.024235573	0.000000000	0.000000000	0.018256689
Total		1.000000000	100.0000%		0.024235573	-0.018256689	1.000000000

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average lighting district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.